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WHAT IS CLAIMED IS:

- 1. A process for preparing 1,2-benzisoxazole-3-acetic acid, comprising the step of reacting 4-hydroxy-coumarin with hydroxyl-amine in the presence of a base.
- 2. The process according to claim 1, wherein the base is selected from the group consisting of carbonate salts, aqueous ammonia, and organic bases.
- 3. The process according to claim 2, wherein the carbonate salt is selected from the group consisting of sodium carbonate and potassium carbonate.
 - 4. The process according to claim 2, wherein the organic base is an amine.
 - 5. The process according to claim 4, wherein the amine is selected from the group consisting of triethyl-amine, tributyl-amine, and diethyl-amine.
 - 6. The process according to claim 1, wherein the process is performed in the presence of an alcohol.
- 7. The process according to claim 6, wherein the alcohol is a lower alcohol.
 - 8. The process according to claim 7, wherein the lower alcohol is selected from the group consisting of ethanol, methanol, n-butanol, iso-propyl-alcohol, iso-butanol, amyl-alcohol, and iso-amyl alcohol.
 - 9. The process according to claim 6, wherein the process is performed at a temperature between room temperature and boiling point of the alcohol.
- The process according to claim 9, wherein the process is performed at a temperature between about 40°C and about 60°C.
 - 11. A process of preparing a salt of benzisoxazole methane sulfonic acid comprising the steps of: 1) sulfonating 1,2-benzisoxazole-3-acetic acid using chlorosulfonic acid and dioxane in a solvent mixture comprising methylene

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chloride and sodium hydroxide; and 2) isolating the salt of benzisoxazole methane sulfonic acid.

- 12. The process according to claim 11, wherein the isolating step is performed by evaporating the solvent mixture after the sulfonating step.
- 13. The process according to claim 11, wherein the isolating step is performed by salting-out with sodium chloride.
- 10 14. The process according to 13, further comprising the step of cooling after the step of salting-out.
 - 15. The process according to claim 11, wherein the salt of benzisoxazole methane sulfonic acid is selected from the group consisting of sodium, calcium, and barium.
 - 16. The process according to claim 11, wherein the preparation of benzisoxazole methane sulfonic acid is performed at a temperature of about 40°C and for a time of about 4 hours.
 - 17. The process according to claim 11, wherein the preparation of benzisoxazole methane sulfonic acid is performed at a temperature of about 40°C and a time of about 5 hours.
- 25 18. The process according to claim 11, wherein the preparation of benzisoxazole methane sulfonic acid is performed at a temperature of about 40°C and a time of about 3 hours.
- The process according to claim 11, wherein the preparation of benzisoxazole methane sulfonic acid is performed at a temperature of about 55°C and a time of about 3.5 hours.
 - 20. The process according to claim 1, wherein the 1,2-benzisoxazole-3-acetic acid is thereafter converted to 1,2-benzisoxazole-3-methane sulfonamide.

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- 21. The process according to claim 11, wherein the benzisoxazole methane sulfonic acid is thereafter converted to 1,2-benzisoxazole-3-methane sulfonamide.
- 22. 1,2-benzisoxazole-3-methane sulfonamide prepared in accordance with the process of claim 1.
- 23. 1,2-benzisoxazole-3-methane sulfonamide prepared in accordance with the process of claim 11.